



---

---

## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

---

---

**2009 Assembly Bill 757**

**Assembly Amendment 1 and  
Senate Amendment 1**

*Memo published:* April 20, 2010

*Contact:* Larry Konopacki, Staff Attorney (267-0683)  
Scott Grosz, Staff Attorney (266-1307)

**2009 Assembly Bill 757** would create a refundable income and franchise tax credit for a portion of the amount spent on food processing plant modernization or expansion and food warehouse modernization or expansion related to the person's food processing operation, subject to certain conditions.

**Assembly Amendment 1** to 2009 Assembly Bill 757 exempts this bill from the statutory general fund balance requirement.

**Senate Amendment 1** to 2009 Assembly Bill 757 increases the maximum total credits available to \$1,000,000 in fiscal year 2009-10 and \$1,200,000 in fiscal year 2010-11. For fiscal year 2011-12, and in each year thereafter, Senate Amendment 1 specifies the maximum total amount of credits to be \$700,000.

Senate Amendment 1 also specifies that no taxpayer may be certified to claim tax credits under the bill if, in the year a credit could be claimed or in the five years preceding that year, the taxpayer has been found to have violated 8 U.S.C. 1324a (a), relating to the unlawful employment of unauthorized aliens.

### Legislative History

On April 7, 2010, Assembly Amendment 1 was introduced by the Joint Committee on Finance, which also recommended adoption of Assembly Amendment 1 by a vote of Ayes, 11; Noes, 3; and passage of the bill, as amended, by a vote of Ayes, 13; Noes, 0. On April 13, 2010, the Assembly adopted Assembly Amendment 1 and passed Assembly Bill 757 on a vote of Ayes, 92; Noes, 5.

On April 19, 2010, the Senate Committee on Economic Development introduced and adopted Senate Amendment 1, and recommended concurrence in Assembly Bill 757, as amended, on successive votes of Ayes, 7; Noes, 0.

LAK:SG:ty:ksm